UTAH STATE TAX COMMISSION
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE

The proposed rules were submitted to the State of Utah Division of Administrative Rules on September 15, 2010

Proposed Rules or Change:

Rule Number:	**R865-6F-8**
Title:	**R865-6F-8** Allocation and Apportionment of Net Income (Uniform Division of Income for Tax Purposes Act) Pursuant to Utah Code Ann. Sections 59-7-302 through 59-7-321.
Summary:	Amendment indicates how a sales factor weighted taxpayer shall apply the single sales factor apportionment, during the phase-in period of that apportionment method, if a factor is missing.

Rule Number:	**R865-6F-16**
Title:	**R865-6F -16.** Apportionment of Income of Long-Term Construction Contractors. 59-7-302 through 59-7-321
Summary:	The proposed Amendment updates references to rule R865-6F-8. The proposed amendment also repeals language providing that the apportionment fraction is the total of the property, payroll, and sales percentages divided by three, since there are now alternative methods of determining the apportionment fraction.

Rule Number:	**R865-6F-32**
Title:	**R865-6F-32.** Morticians, Undertakers and Funeral Directors Pursuant to Utah Code Ann. Section 59-12-103.
Summary:	The proposed amendment updates references to rule R865-6F-8. The proposed amendment also updates the determination of where a service is performed, for purposes of apportioning the receipts from a service performed both within and without the state, to the state where the purchaser of the services receives a greater benefit than in any other state. This matches recent statutory changes. Finally, the proposed amendment makes technical, nonsubstantive changes.

Rule Number:	**R865-6F-33**
Title:	R865-6F-33 **Taxation of Telecommunications Pursuant to Utah Code Ann. Sections 59-7-302 through 59-7-321.**
Summary:	The proposed amendment updates references to rule R865-6F-8. The proposed amendment also repeals language providing that the apportionment fraction is the total of the property, payroll, and sales percentages divided by three, since there are now alternative methods of determining the apportionment fraction.